

**Finance Committee Special Meeting**  
Minutes of the September 27, 2017

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 4:00 p.m. on Wednesday, September 27, 2017 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Benter, Fink and Guckenberger.

Also present: County Board Chairman Russ Kottke, Supervisors: Donna Maly, MaryAnnMiller, Allen Behl, Larry Schraufnagel, Dennis Schmidt, Joe Marsik, and Jeff Caine, Jim Mielke, Julie Kolp, Russ Freber, Kurt Klomberg, Makenzie Drays, Karen Gibson, Amy Nehls, Chris Planasch, Sarah Hinze, John Vehling, Bill Ehlenbeck, Patti Hilker, and Eileen Lifke, Beaver Dam Fire Chief, Alan Mannul, and Watertown Daily Times reporter Ed Zagorski.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Chairman Frohling opened the meeting requesting all proposed budget amendments be presented to the Finance Committee prior to the next Finance Committee meeting.

Amy Nehls, Emergency Management Director appears to present Emergency Management's budget. Jim Mielke, County Administrator spoke on behalf of the Sales and Use Tax request for Emergency Management (BU 2811). Mielke presented a draft letter addressed to Chief Eric Howlett, President of the Dodge County Fire Chiefs Association. The letter notified the Association that the 2018 County Financial Plan was approved. It includes \$40,000 of Sales Tax allocation for rescue and recovery efforts. The letter will serve as an agreement between Dodge County and the Association for accessing and utilizing the funding. Chief Alan Mannul, Beaver Dam Fire Department representative provided an itemized equipment list for each county fire department proposed to receive aquatic equipment. According to Mielke, this is a one-year commitment that will be reviewed each year for the next two years. Each year stands alone. The initial request was for \$100,000. Supervisor Maly voiced concern about the use of sales tax dollars and if this will be an ongoing request for future years. Mielke stated this is a proposed response to sharing sales tax with municipalities. Supervisor Guckenberger questioned who will own the equipment. According to Mielke, municipalities will own the equipment but must request the funding with written itemization of how dollars will be allocated. Supervisor Behl expressed concern about requesting and purchasing equipment based on what is necessary opposed to what would be nice to have.

Nehls continued with other levy changes for Emergency Management. Central Communication (BU 2801) will not have any capital equipment projects and consequently a levy decrease. Tower rent will increase but also will electricity due to increased simulcast equipment on the towers. According to Nehls, the towers are getting older and require painting, which is on schedule.

Emergency Management (BU 2811) will have an increase in reimbursement grant funds. Wage and benefit costs decreased because of redistribution according to Uniform Grant Guidance (UGG) time studies. One employee also dropped health insurance, causing a decrease in benefits. According to Nehls, expenditures are analyzed for grant reimbursement and if reimbursement is not possible, funds will not be spent. Emergency Management will be replacing one of the vehicles in 2018. Revenue of \$16,500 was recognized for the truck sold to Land Information for the Survey team. Hazard Mitigation (BU 2813) and Emergency Disaster (BU 2819) have levy changes of \$0. Local Emergency Planning Committee (BU 2821) has a levy increase of \$5,198 resulting from BU 2811 wage and benefit redistribution. Homeland

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Security (BU 2823) does not have a levy and Exercise and Training (BU 2824) is completely grant funded so no levy is needed. HAZMAT (BU 2825) has a levy decrease of \$2,555 because of successful collection from responsible parties.

According to Nehls, Emergency Management department has an overall levy increase of \$3,000 with the truck purchase as the major change. According to Mielke, a backup generator in Emergency Management's Capital Improvement Plan will be purchased by Highway for the Mayville Highway Shop. The \$123,200 generator will be shared by Highway and Emergency Management's Continuity of Operations Plan.

Bill Ehlenbeck, Land Resources and Parks' Director presented Land Resources and Parks' budget. Ehlenbeck's overall budget request is for \$1.85 million. Areas noted were:

- Land Information Office's increase is due to increased staffing and purchase of the former Emergency Management truck.
- Code Administration does not have a significant change. Budgeted revenues remains conservatively steady with the addition of Fox Lake and Hustisford zoning.
- Parks will be replacing a truck with a used truck from the Highway Department. This will be an upgraded vehicle for hauling wood and supplies to the park sites. The replaced truck will be sold on the state bid site.
- Budget includes \$20,000 for an online park reservation system. The new reservation system will allow online reservations 24/7. There will be an additional fee charged to users and the additional revenue will help fund the new system as well as future maintenance and upgrades.
- Harnischfeger Park's old farmhouse demolition is projected at \$20,000. It was anticipated to be rehabilitated by Friends of Parks but this past summer a section of the roof blew off causing overall costs rehabilitation to be around \$160,000. The Friends group has decided not to rehabilitate but will now contribute to the demolition costs.
- Nitschke Mounds Park shelter roof replacement is projected at \$3,000.
- Derge Park Quonset shelter needs \$5,000 of repairs and painting.
- Ledge Park timber harvest revenue is anticipated to be \$20,000. This will be a selective tree harvest to better maintain a healthy forest and improve visitor safety. The ice storms of the 70s has weakened trees and with the storms this past year, there was a situation where a limb had damaged a camping unit. No one was hurt. The tree revenue will be used to offset the costs of a Ledge Park scenic overlook boardwalk/platform estimated to be \$20,000.
- Planning and Economic Development has an \$85,000 increased due to levy funding for the Glacial Heritage Development Partnership. This is a five-year commitment beginning in 2017.

Russ Freber, Physical Facilities Director appeared to present Physical Facilities' budget. Freber's business units are all based on building except for BU 1911, which is wages and benefits. Levy changes for 2018 include:

- Administration Building (BU 1901): \$15,270 decrease due to replaced boilers in 2017
- Law Enforcement Center – J-pod (BU 1902): \$2,083 increase due to increased sewer rates and janitorial supplies. Water usage has gone down, however City of Juneau water rates have increased causing an overall increase.
- Youth Building (BU1904): \$1,992 decrease due to Highway Department performing repairs.
- Henry Dodge Office Building (BU 1905): \$34,948 decrease from decreased electric and natural gas usage, and decreased shop equipment and capital equipment purchases. According to Freber,

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shop equipment was bolstered in prior years and now most necessary equipment and tools have been purchased so costs are down for 2018.

- Highway (BU 1906): \$15,705 decrease due to increase revenue. Highway reimburses Physical Facilities for labor costs and supplies used at the Highway shop.
- Maintenance Administration (BU 1911): \$77,592 increase from proposed compensation plan increases.
- Courts (BU 2901): \$24,701 decrease due to 2017's change of Information Technology's room BO10 from wet suppression to gas. Replacement of obsolete HVAC parts in 2018 will cause an \$8,000 increase.
- Jail (BU 2902): \$59,167 increase resulting from interest due on the vent/pipe replacement project and kitchen upgrade borrowing. Physical Facilities will be purchasing an ariel lift in 2018. According to Freber, the department used the plumbers' lift during the pipe replacement project and Physical Facilities like the better and safer access capabilities of the lift.
- Legal Services (BU 2903): \$6,400 decrease resulting from decreased utilities. There was an increase for a handrail repair.

Sarah Hinze, Human Resources Director presented Human Resources' budget. Hinze commented on the efforts of Employee Health and Wellness (BU 905). Monetary and equipment donations are used to promote employee wellness. BU 905 estimates to have \$3,300 of donations for 2018. Health Insurance (BU 913) plans to carry over \$15,000 of the original \$25,900 requested for health insurance consulting services. Human Resources' total 2018 budget request is \$552,503. This is approximately a 1.2% increase from 2017.

Chris Planasch, Register of Deeds appeared to present Register of Deeds' budget. According to Planasch, Register of Deeds (BU 1001) is a revenue-producing department. Revenues are projected to increase for WI Real Estate Transfer Tax. Rental Weatherization was discontinued as part of the currently signed State Budget and not budgeted for 2018. Revenues for real estate document copies and LandShark subscriptions have decreased. Increases to Register of Deeds is from wage and benefit increases and computer maintenance charges and image runner costs. Postage will increase because a local title company has decided not to e-record. Hard copies will have to be mailed to them. Register of Deeds – Redaction SSN (BU 1002) decreased \$52,000. Carryover funds will be used to cover expenditures in this business unit.

Patti Hilker, Treasurer presented the Treasurer's budget. Hilker informed committee members that Treasurer (BU 1401) is her operations business unit. BU 1401's overall levy change increased \$11,769. Hilker reduced part-time and seasonal help, along with tax supplies and mailing services. The Treasure is currently working on a Request for Proposal (RFP) for banking services and it looks like the county will be changing banks. Possible fee costs for a new banking service was budgeted at \$12,000, however Hilker is anticipating there will not be any costs to Dodge County.

Other business units in the Treasurer's Department include:

- In Rem Property (BU 1405) – This business unit includes costs to properties the county owns. In the past, this business unit did not receive a levy. Revenues gained by selling properties offset expenses incurred in this business unit. Due to the proactive efforts of the Taxation Committee, only fifty properties were sent to title companies opposed to eighty in past years.
- Prior Year Property Taxes (BU 1419) – This business unit contains chargebacks for taxes the municipalities cannot collect. Hilker stated it is difficult to predict activity or assessor errors.

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- Monarch Property site Clean-up (BU 1448) – There is always a minimal charge from Beaver Dam for sewer.
- Taxes, Taxes Interest & Penalty (BU 1491) – Sales Tax collections is always conservatively increased 1% every year. Property tax interest and penalties are anticipated to remain the same as 2017.
- County Aid – Shared Revenue (BU 1492) – Estimated Shared Revenue was budgeted the same as 2017 since the State Budget had not been passed during the time of budget.
- Investment Earnings (BU 1493) – Investment Earnings will increase with the payment of the Neosho Highway Shop and Detention Facility Vent/Pipe Replacement Project and Kitchen Upgrade. External investing has decreased with increased internal borrowing. Overall rate is higher so revenues have increased.

Kurt Klomberg, District Attorney appeared to present the District Attorney's budget. According to Klomberg, District Attorney (BU 1601) experienced a significant increase to wages and benefits because of adding two new positions mid-2017, which are now budgeted for a full year of wages and benefits. Victim Witness Services (BU 1612) has a slight increase due to the uncertainty of State reimbursement for services. There are eleven full-time equivalents in the District Attorney's office.

Karen Gibson, County Clerk presented the County Clerk's budget. County Clerk (BU1201) has an increased levy request due to increased wages and benefits. Elections (BU 1204) increased due to four scheduled elections in 2018 compared to two in 2017. Maps and Plat Books (BU 1217) has net revenue from sale of plat books and maps. Historical Societies (BU 1262) remains the same. State statue 59.56 allows the fourteen Dodge County Historical Societies to apply for an annual appropriation of \$600.

Julie Kolp, Finance Director presented the Finance budget. According to Kolp, there are seven business units within her department but only four require levies. The primary change for levy request is for Finance (BU 1301). The reason for change is the addition of wages and benefits for a newly created Purchasing Agent position scheduled to begin April of 2018. Kolp also report reductions in subscription fees as a result of discontinuing one payroll service subscription and enrolling in another. Automobile allowance is down due to fewer attendances to Government Finance Officer Association (GFOA) and Wisconsin Finance Officer Association (WGFOA) conferences. Independent Auditor (BU 1305) increased the contract amount for 2018. Johnson^Block and Company, Inc are our current auditors and 2018 is the second year of a three year contract.

Donations – Clearview Amenities (BU 1325), Jail Improvements (BU 1326) and PECFA – Hwy & Airport Sites (BU 1337) are non-levy business units. BU 1325 fluctuates and approval for all activities within is this business unit is authorized by Clearview and the Health Facilities Committee. BU 1326 receives revenues from costs recovered from the Courts. The Jail and Physical Facilities initiate expenditures to this business unit. BU 1337 currently deals with one site for environmental monitoring. County Patient – Other Institutions (BU 1340) decreased from reduced state certified charges. Clearview's Individuals with Intellectual Disabilities (IID) program receives \$1,000 from this business unit to pay residents who perform tasks for the county. Clearview operations is not allowed to pay residents for performing tasks so it is paid out of the General Fund. Contingent Appropriation (BU 1390) decreased \$75,000. Mielke will clarify if money is earned by Clearview for IID residents performing tasks.

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Mielke commented on Debt Service. According to Mielke, there are currently five debts or borrowings. Renovation of the former Clearview North Building debt was paid off in 2017. Amortization schedules were provide.

John Veling, Central Service Director presented Central Services' budget. According to Veling, the Central Services Department is changing. Two major changes at the end of 2017 include a retirement without replacement and a switch from the internal mail service to an external mail service. United Mailing Services have been contracted to take over the mail service. Mail will be picked up by the service and sorted in Madison. Dodge County will be billed once per month and charges will be determined by laminated cards used by department to denote business units to be charged. There is a small change in revenue from copy machines with the inception of image runner in most departments. In 2018, Mail Service (BU 1505) will be discontinue and Reproduction (BU 1501) will be changed to Central Services.

Chairman Frohling revisited the prior day's discussion regarding the use of previous year's unused levy to increase the county's levy base. Use of the previous year's levy would reduce the Fund Balance Applied and change the mill rate. The use of previous year's unused levy would need County Board approval. No action was taken at the meeting but there was a group consensus to analyze the option.

Next special meeting is scheduled for Thursday, September 28, 2017 at 4:00 p.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 5:57 p.m.



Ed Benter,  
Secretary